

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of)
)
	Pei-Yuan Lee)
)
Serial No.:	10/761,713) Art Unit
) 3724
Filed:	January 21, 2004)
)
For:	PUNCHING APPARATUS HAVING)
	DETACHABLE HANDLE DEVICE)
)
Confirmation No.:	3703)
)
Customer No.:	022913)
)
Examiner:	Stephen Choi)

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION UNDER 37 C.F.R. § 1.114

Mail Stop **RCE**
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the FINAL Office action mailed August 1, 2007 (the "Office Action"), please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 12 of this paper.